

# State of California

Franchise Tax Board-Legislative Services Bureau  
PO Box 1468  
Sacramento, CA 95812-1468

Telephone: (916)845-4326  
ATSS: 468-4326  
FAX: (916)845-5472

## Legislative Change No. 99-32

Bill Number: AB 1635 Author: AR&T Committee Chapter Number: 99-605  
Laws Affecting Franchise Tax Board: Revenue and Taxation Code Sections 18521, 19347, and 19384

Date Filed with the Secretary of the State: October 10, 1999

SUBJECT: Filing Status of Individuals/Time For Filing Action

**Assembly Bill 1635 (Assembly Revenue and Taxation Committee), as enacted on October 10, 1999, made the following changes to California law:**

**Section 18521 of the Revenue and Taxation Code is amended.**

This act allows the FTB to revise the California return to reflect the proper filing status (making the filing status different from the status on the federal return) when the filing status used on the return is determined to be incorrect.

This act also allows taxpayers who are not required to file a federal return to select any filing status for the California return that could have been claimed on the federal return had one been required. This act allows taxpayers who file a joint return for federal purposes and are allowed to file either married filing separate returns or a single joint return for California purposes to change their California filing status to married filing separately after the due date for filing the return has passed.

This provision applies to taxable years beginning on or after January 1, 2000.

**Sections 19347 and 19384 of the Revenue and Taxation Code are amended.**

This act provides that the 90-day period for filing an action regarding income taxes or interest begins on the date the Board of Equalization (BOE) determination becomes final. Thus the taxpayer has 120 days to file an action.

This act is effective January 1, 2000, and specifies that this provision applies to all BOE determinations which become final on or after this date.

This act will not require any reports by the department to the Legislature.

Bureau Director

Johnnie Lou Rosas

Date

11/03/1999